

REG-46-009 OPTION TO REGISTER THREE OR MORE MOTOR VEHICLES ON A CALENDAR YEAR BASIS, OR AN ANNUAL BASIS BEGINNING IN A MONTH CHOSEN BY THE OWNER

An owner of three or more motor vehicles which are required to be registered has the option of registering those vehicles on a calendar year basis or on an annual basis beginning in a month chosen by the owner, rather than staggering the registration throughout the year.

009.01 For taxpayers who choose to register three or more newly acquired vehicles on a calendar year basis, a partial year's tax statement must be issued for the remaining full months in the calendar year and the registration will expire the following December 31. As a result, each vehicle will be taxed and registered on a calendar year basis beginning the following January 1.

009.02 For taxpayers who choose to register three or more vehicles on an annual basis in a month chosen by the owner, a partial year's tax statement must be issued for the remaining full months up to and including the last day of the month immediately preceding the month chosen by the owner. As a result, each vehicle will be taxed and registered on an annual basis beginning the following month chosen by the owner.

009.03 When a taxpayer acquires a third, or a second and third vehicle while one or more of his vehicles are already registered on a staggered basis, it will be necessary to "adjust" the taxing and registration period for one or more of these vehicles. In order that all of the vehicles can be taxed and registered on a calendar year basis, or on an annual basis beginning in a month chosen by the owner, the following steps are necessary:

009.03A For the newly or lastly acquired vehicle or vehicles, a partial year's tax statement must be issued based on the remaining full months in the calendar year or annual period. The expiration date will be the following December 31, or the following last day of the month immediately preceding the month chosen by the owner.

009.03B As the registration period(s) expire(s) on the vehicle(s) already registered on a staggered basis, it will be necessary to issue a partial year's tax statement on each vehicle as it becomes due, for the remaining full months in the calendar year expiring on December 31, or the remaining full months in the annual period expiring on the last day of the month immediately preceding the month chosen by the owner.

009.04 The registration period for each of the vehicles previously registered on a staggered basis must be made to expire on December 31, or the last day of the month immediately preceding the month chosen by the owner. The vehicles must then be registered and taxed on a calendar year basis, or on an annual basis beginning in a month chosen by the owner. In some situations, a time necessary to change the staggered registration to a calendar year basis may span over a two-year period.

(Section 60-310, R.S.Supp., 1980. November 24, 1980.)